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October 3rd, 2003

Nebraska Public Service Commission Attention: Ms. Kara Thielen 300 The Atrium, 1200 "N" Street Lincoln, NE 68508

Re: In the Matter of the Nebraska Public Service Commission, on its own motion, to investigate enhanced 911 surcharges collected by wireless carriers (Application No. 911-004/PI-73)

Dear Ms. Thielen,

On September 3rd, 2003, the Nebraska Public Service Commission ("Commission") initiated the above referenced proceeding to investigate enhanced 911 surcharges collected by wireless carriers. ALLTEL Communications of Nebraska, Inc., (ALLTEL) hereby submits the following comments in response to the Commission's inquiry.

a. Should the State provide cost recovery to a wireless carrier if it is already seeking cost recovery directly from its customers?

ALLTEL generally believes wireless carriers should seek cost recovery from the State Wireless Fund in accordance with the processes and procedures that have been previously established. However, there may be instances associated with Phase II deployment where a wireless company has a legitimate capital expenditure which is considered non-reimbursable by the Nebraska fund. ALLTEL's experience is that state rules vary as to what is considered a reimbursable versus non-reimbursable cost. As long as there is no duplication of cost recovery, ALLTEL believes there should be a provision for recovery of these non-reimbursable capital costs directly from its customers.

b. Should the Commission adopt a policy that wireless carriers collecting surcharges for E911 services must first account to the Commission before being approved for money from the Enhanced wireless 911 Fund?

It is ALLTEL's understanding that the Commission already has a cost recovery approval process in place in the form of CMRS Applications that must be reviewed by the Commission's Wireless E-911 Director, then approved by the Commission, prior to reimbursement of a wireless companies nonrecurring and recurring costs. ALLTEL prescribes to the existing process as fair and efficient.

ALLTEL appreciates the opportunity to comment on this matter and appreciates the Commission's consideration.

Sincerely,

Steve Meradith Staff Manager-State Government Affairs